

FIGURE 1

100

101

Demo Compagny		
TRIAL BALANCE		
as at June 30, 1999		
	DEBIT	CREDIT
0 Cash	254.27	
1 Bank-current	2 853.74	
5 Credit card		400.62
100 Accounts receivable	1 200.30	
200 Inventories	3 468.00	
500 Fixed assets	10 000.00	
505 Accrued dep.		1 500.00

103 {
104 {
105 {

Demo Compagny		
BALANCE SHEET		
as at June 30, 1999		
ASSETS		
Current assets		
Cash	2 707.39	
Accounts receivable	1 200.30	
Inventories	3 468.00	

	7 375.69	
Fixed assets		
	8 500.00	

	15 875.69	
	=====	

} 102

} 106

FIGURE 1a

FIGURE 1b

FIGURE 2

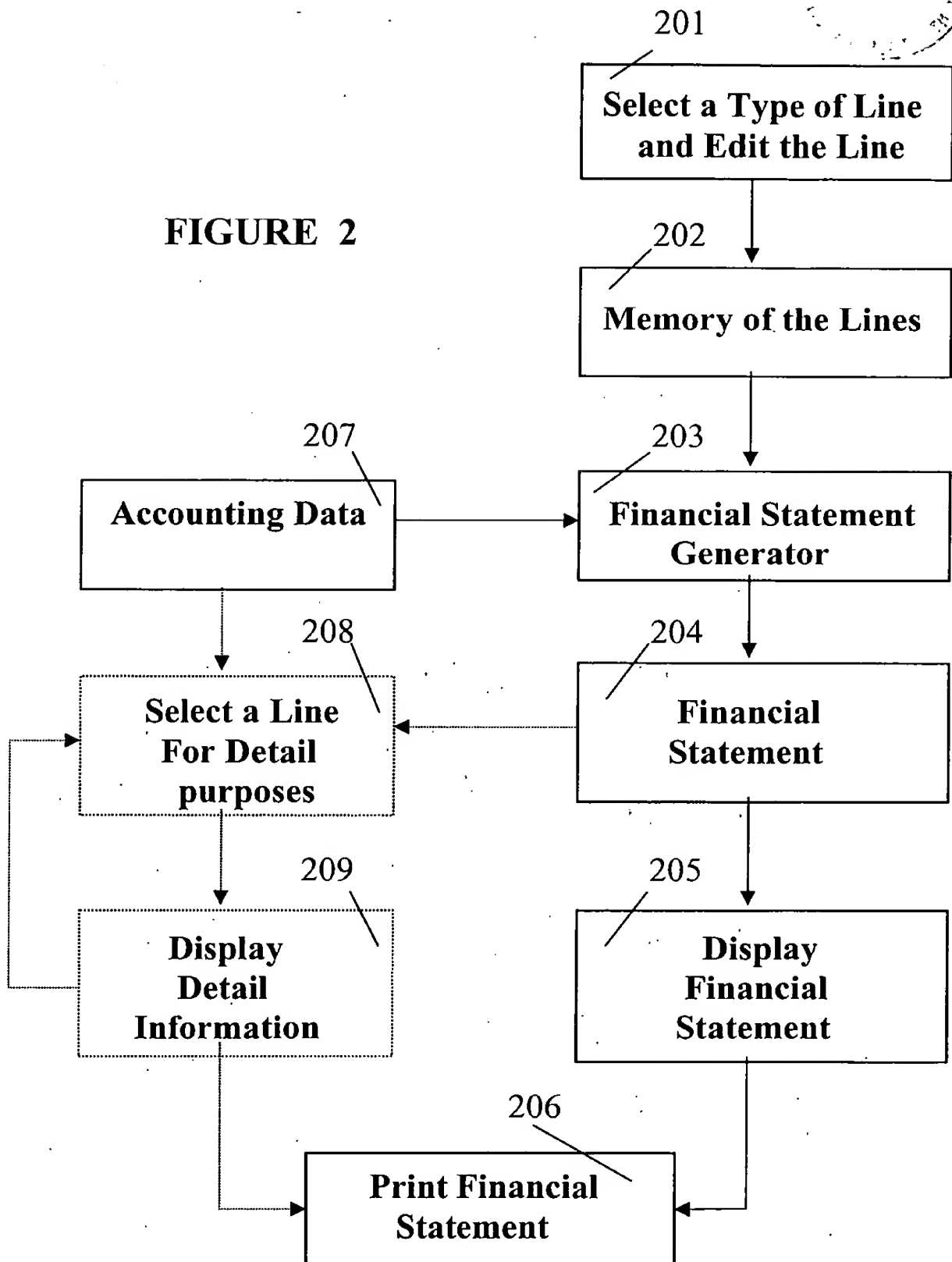


FIGURE 3

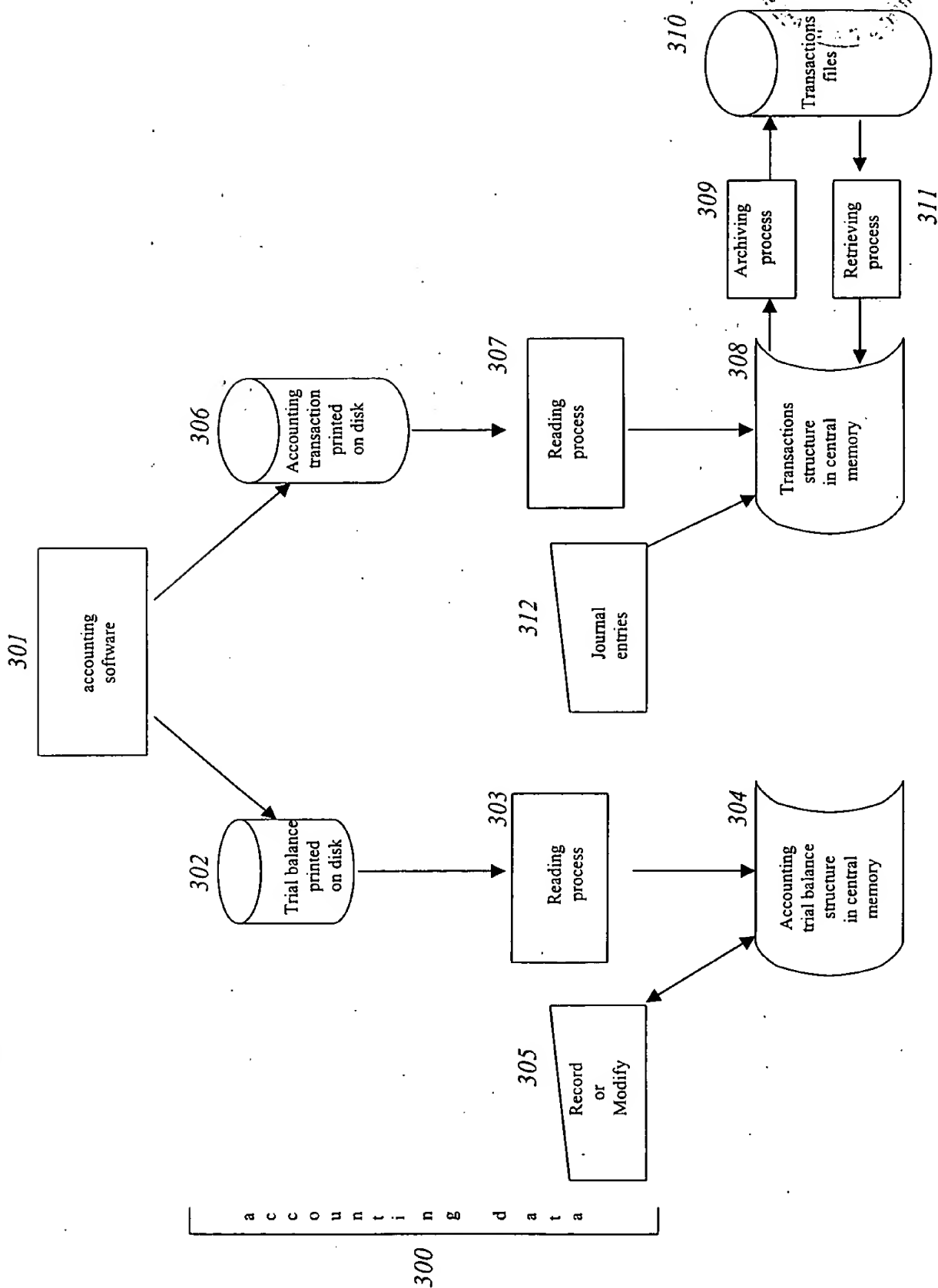


FIGURE 4

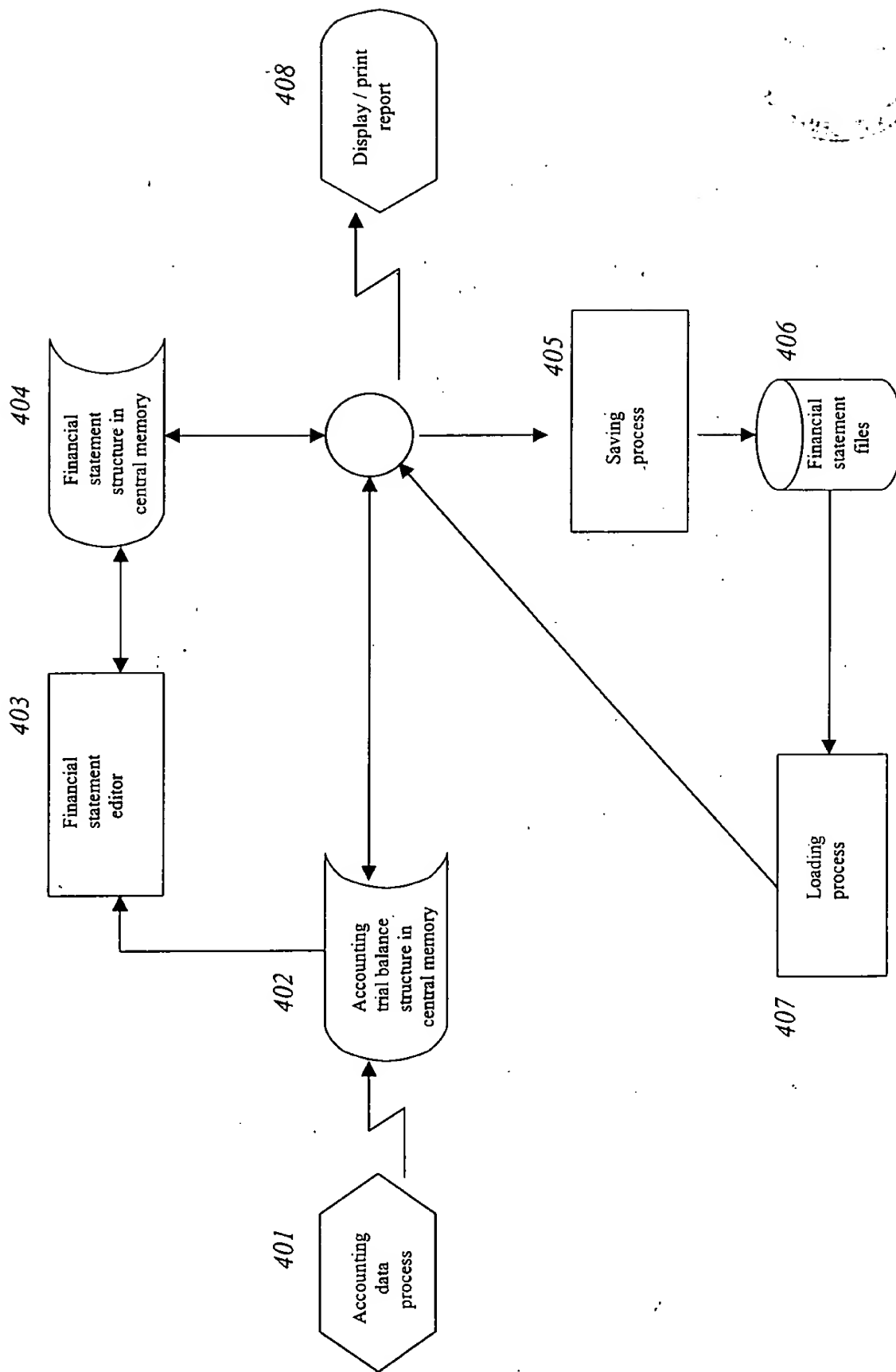


FIGURE 5

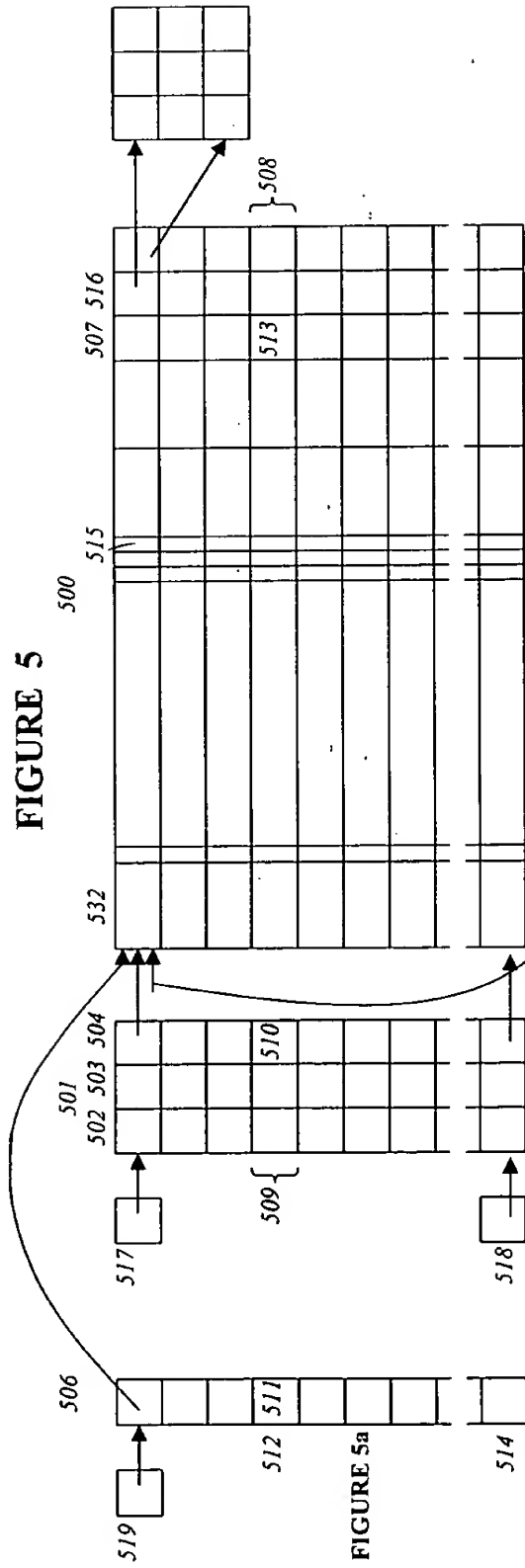


FIGURE 5a

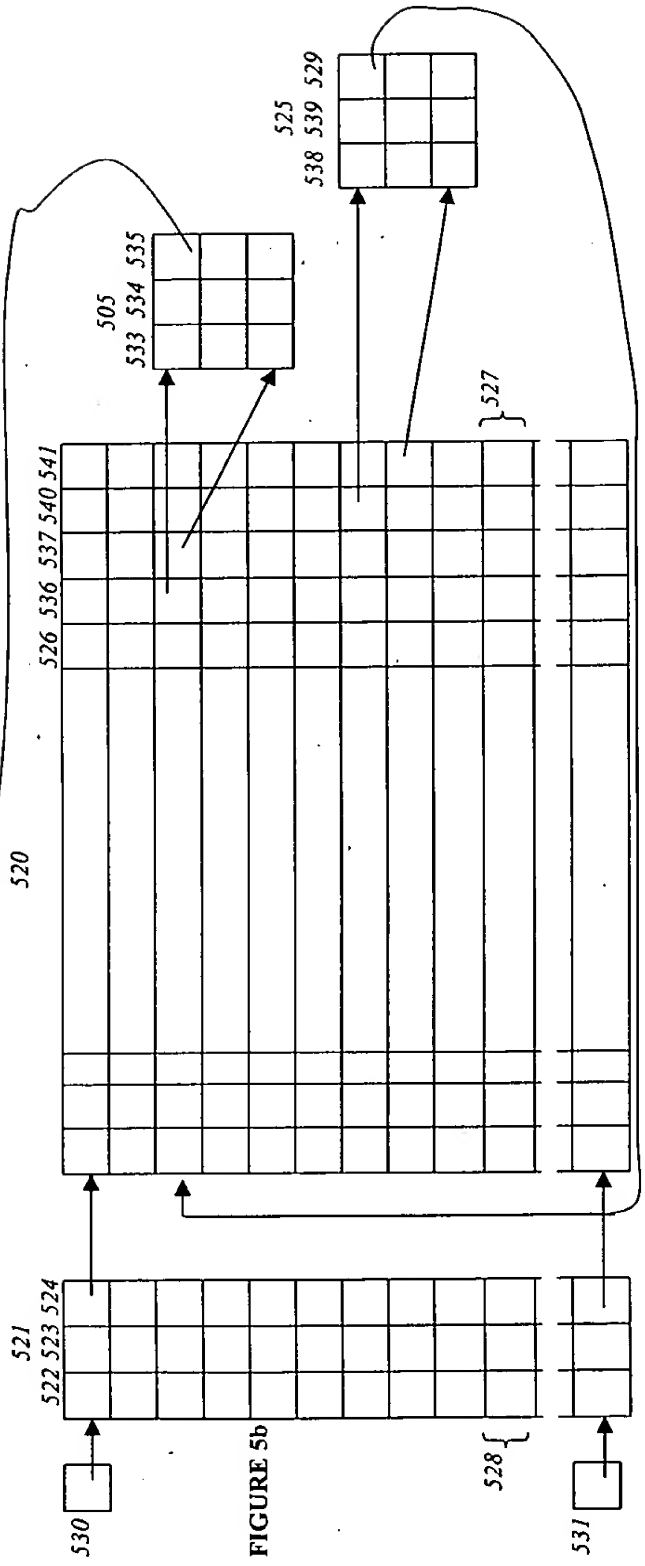


FIGURE 5b

FIGURE 6

602

603

604

1

3

5

9 c

10 c

11 i

12 i

13 i

14

15 t

16 c

17 i

18

19 t

20

21 c

22 c

23 c

ASSETS

Current assets

Cash

Accounts receivable

Inventories

Fixed assets

LIABILITIES

1-24

601

Demo Compagny

BALANCE SHEET

as at DD MMM YYYY

Page : 1

area of

auxiliary screens

FIGURE 7

700

1		Demo Compagny		Page : 1	
3		BALANCE SHEET			
5		as at DD MMM YYYY			
707	1	9 e	ASSETS		
	1	10 c	Current assets		
	1	11 i	Cash		701
	1	12 i	Accounts receivable		702
	1	13 i	Inventories		703
	1	14			704
	1	15 t			705
	1	16 c			706
	1	17 i	Fixed assets		
	1	18			
	1	19 t			
	1	20			
	1	21 c			
	1	22 c			
	1	23 c			
	1	24			
708	1	24 c	LIABILITIES		

0. F/S Item: _____

1. total _____

2. comment line _____

3. _____

4. _____

5. =====

FIGURE 8

Page : 1

801 Demo Company
BALANCE SHEET
as at DD MM YYYY

802

803

ASSETS		LIABILITIES	
1	9 c	1	700: Loan 1 F/S item
1	10 c	1	990 Capital stock
1	11 i	1	999 Retained earnings
1	12 i	1	1000 Sales - product 1
1	13 i	1	1010 Sales - product 2
1	14	1	1020 Sales - product 3
1	15 t	1	2000 Purchases - product 1
1	16 c	1	2010 Purchases - product 2
1	17 i	1	2020 Purchases - product 3
1	18	1	2900 Changes in inventory
1	19 t	1	3000 Advertising - promotion
1	20 =====	1	3010 Entertainment expenses
1	21 c		
1	22 c		
1	23 c		
1	24		

FIGURE 9

901

Demo Company
BALANCE SHEET
as at DD MMM WYY

902

Page : 1

ASSETS	
1	9 c
1	10 c
1	11 i
1	12 i
1	13 i
1	14
1	15 t
1	16 c
1	17 i
1	18
1	19 t

1 11 i	Cash
1 12 i	Accounts receivable
1 13 i	Inventories
1 17 i	Fixed assets

FIGURE 11

MASTR.DAT

biggest_link	:	40	1101
nbr_accts	:	40	
nbr_trans	:	113	1102
carryover_date	:	730	
closing_date	:	729039	
password	:		
company_name	:	DEMO COMPANY	
attribut	:	7	
drive_DAT	:		
drive_BCK	:		
drive_HIS	:		1103
nbr_files_his	:	0	

109740-51292260

FIGURE 12

1201

CHART.DAT.

.....0 ,	Petty cash	B , b ,	0.00 ,	0.00 ,	1
.....1 ,	Bank	B , b ,	0.00 ,	0.00 ,	2
...10 ,	Credit card	B , b ,	0.00 ,	0.00 ,	3
.100 ,	Accounts receivable.....	B , b ,	0.00 ,	0.00 ,	4
.105 ,	C.T.I.....	D , b ,	0.00 ,	0.00 ,	5
.106 ,	R.T.I.	D , b ,	0.00 ,	0.00 ,	6
.200 ,	Inventories	D , b ,	0.00 ,	0.00 ,	7
.500 ,	Computer.....	D , b ,	0.00 ,	0.00 ,	8
.505 ,	Accrued dep.-computer.....	D , b ,	0.00 ,	0.00 ,	9
.600 ,	Accounts payable.....	B , b ,	0.00 ,	0.00 ,	10
.605 ,	T.P.S. payable.....	C , b ,	0.00 ,	0.00 ,	11
.606 ,	T.V.Q. payable.....	C , b ,	0.00 ,	0.00 ,	12
.607 ,	Taxes - net amount.....	C , b ,	0.00 ,	0.00 ,	13
.700 ,	Loan.....	C , b ,	0.00 ,	0.00 ,	14
.990 ,	Capital stock.....	C , b ,	0.00 ,	0.00 ,	15
.999 ,	Retained earnings.....	C , b ,	0.00 ,	34733.00 ,	16
1000 ,	Sales - product 1.....	C , & ,	0.00 ,	-90000.00 ,	17
1010 ,	Sales - product 2.....	C , & ,	0.00 ,	-70000.00 ,	18
1020 ,	Sales - product 3.....	C , & ,	0.00 ,	-30000.00 ,	19
2000 ,	Purchases - product 1.....	D , & ,	0.00 ,	50000.00 ,	38
2010 ,	Purchases - product 2.....	D , & ,	0.00 ,	20000.00 ,	39
2020 ,	Purchases - product 3.....	D , & ,	0.00 ,	10000.00 ,	40
2090 ,	Changes in inventory.....	D , & ,	0.00 ,	0.00 ,	20
3000 ,	Travel charges.....	D , & ,	0.00 ,	4500.00 ,	21
3200 ,	Sale charges.....	D , & ,	0.00 ,	1250.00 ,	22
3500 ,	Advertising.....	D , & ,	0.00 ,	9000.00 ,	23
3600 ,	Promotion.....	D , & ,	0.00 ,	1000.00 ,	24
5000 ,	Salaries.....	D , & ,	0.00 ,	37500.00 ,	25
5050 ,	Insurances.....	D , & ,	0.00 ,	520.00 ,	26
5100 ,	Rent.....	D , & ,	0.00 ,	9000.00 ,	27
5200 ,	Electricity.....	D , & ,	0.00 ,	1500.00 ,	28
5300 ,	Telephone.....	D , & ,	0.00 ,	1950.00 ,	29
5400 ,	Stamps.....	D , & ,	0.00 ,	570.00 ,	30
5500 ,	Office stationery.....	D , & ,	0.00 ,	525.00 ,	31
5600 ,	Capital tax.....	D , & ,	0.00 ,	202.00 ,	32
5900 ,	Depreciation - computer.....	D , & ,	0.00 ,	100.00 ,	33
7900 ,	Bank charges.....	D , & ,	0.00 ,	150.00 ,	34
7910 ,	Interests.....	D , & ,	0.00 ,	0.00 ,	35
8000 ,	Other income.....	D , & ,	0.00 ,	0.00 ,	36
9000 ,	Income taxes.....	D , & ,	0.00 ,	7500.00 ,	37

nbr of records : 40

10940-51E9E2200

FIGURE 13

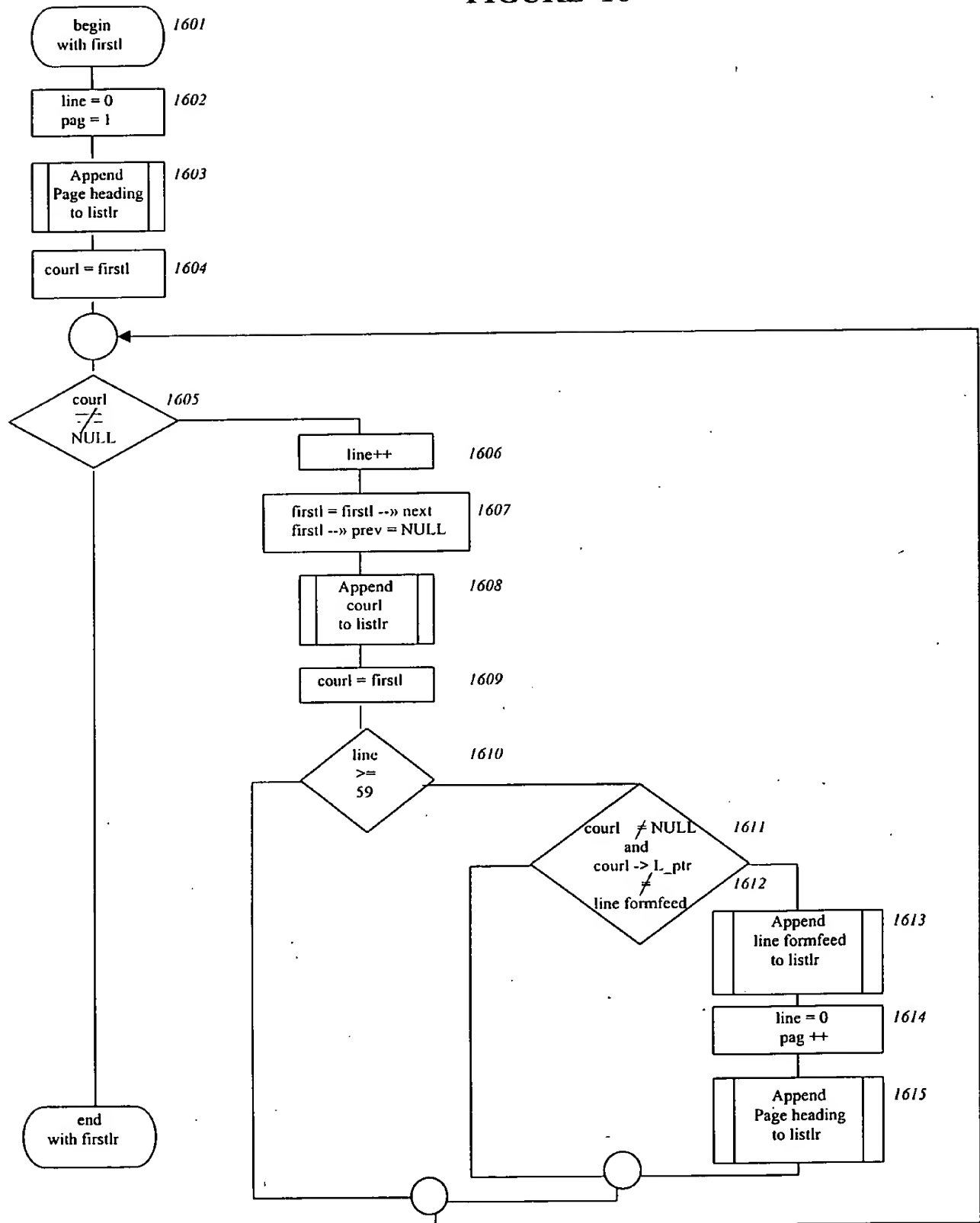
FINANCIAL STATEMENT FILE			
1 . 9c	ASSETS.....	2 .	1301
1 . 10c	Current assets.....	2 .	1302
1 . 11i	Cash.....	0 ,	1, 2, 3, 32767.
1 . 12i	Accounts receivable.....	0 ,	4, 32767.
1 . 13i	Inventories.....	0 ,	7, 32767.
1 . 14	-----	3 .	1303
1 . 15t	-----	1 ,	1, 4, 7, 32767.
1 . 16c	-----	2 .	1304
1 . 17i	Fixed assets.....	0 ,	8, 9, 32767.
1 . 18	-----	3 .	1305
1 . 19t	-----	1 ,	1, 4, 7, 8, 32767.
1 . 20	=====	5 .	1306
1 . 21c	-----	2 .	1307
1 . 22c	LIABILITIES....	2 .	
1 . 23c	Current liabilities.....	2 .	
1 . 24c	Accounts payable.....	2 .	
1 . 25i	and accrued charges.....	0 ,	11, 12, 13, 15, 6, 10, 32767.
1 . 26c	-----	2 .	
1 . 27i	Loan.....	0 ,	14, 32767.
1 . 28	-----	3 .	
1 . 29t	-----	1 ,	11, 14, 32767.
1 . 30	-----	4 .	
1 . 31c	-----	2 .	
1 . 32c	EQUITY.....	2 .	
1 . 33i	Capital stock.....	0 ,	15, 32767.
1 . 34i	Retained earnings.....	0 ,	16, 32767.
1 . 35i	Net income.....	0 ,	17, 18, 19, 38, 39, 40, 20, 21, 22, 23.
24, 25, 26, 27, 28, 29, 30, 31, 32, 33,		34, 35, 36, 37, 32767.	
1 . 36	-----	3 .	
1 . 37t	-----	1 ,	15, 16, 17, 32767.
1 . 38	-----	4 .	
1 . 39c	-----	2 .	
1 . 40t	-----	1 ,	11, 14, 15, 16, 17, 32767.
1 . 41	=====	5 .	

FIGURE 15

1501	1502	1503												
Dr	Cr	Cr												
Assets	Liabilities	Equity												
=	+													
<table> <tr> <td colspan="2"></td><td></td></tr> <tr> <td>Expenses</td><td>Revenue</td><td></td></tr> <tr> <td>Dr</td><td>Cr</td><td></td></tr> <tr> <td>1505</td><td>1504</td><td></td></tr> </table>						Expenses	Revenue		Dr	Cr		1505	1504	
Expenses	Revenue													
Dr	Cr													
1505	1504													



FIGURE 16



105110-54292260

FIGURE 17

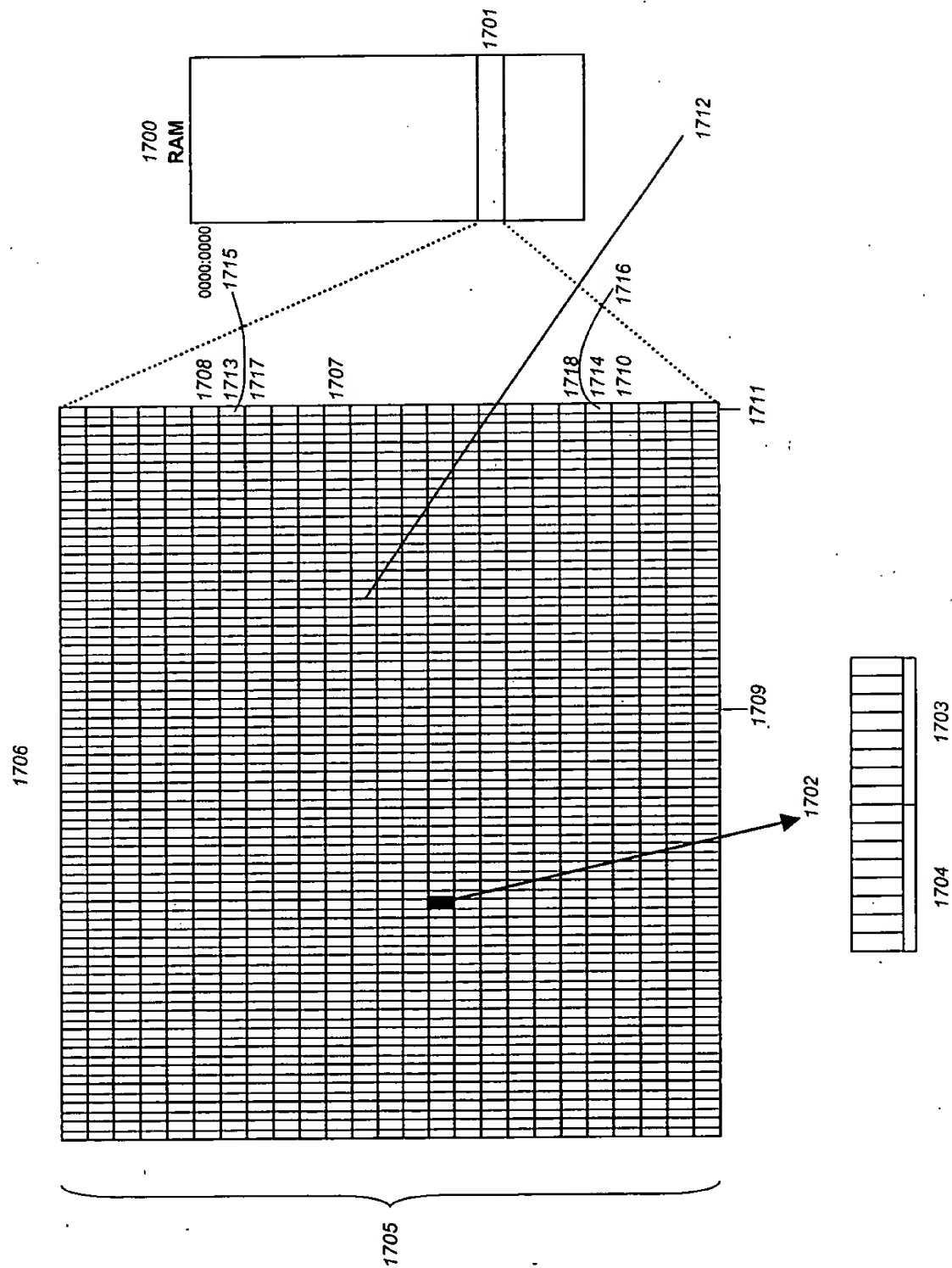


FIGURE 18

Demo Company	
BALANCE SHEET	
as at June 30, 1999	
ASSETS	
Current assets	2 707.39
Cash	1 231.96
Accounts receivable	3 468.00
Inventories	-----
	7 407.35
Fixed assets	8 500.00

	15 907.35
	=====
LIABILITIES	
Current liabilities	
Accounts payable	833.62
Loan	6 000.00

	6 833.62
EQUITY	
Capital stock	1 000.00
Retained earnings	(2 019.56)
Net income	10 093.29

	9 073.73

	15 907.35
	=====

109470 SHE 260

FIGURE 19

1900

Demo Compagny	
BALANCE SHEET	
as at June 30, 1999	
ASSETS	
Current assets	
Cash	2 707.39
Accounts receivable	1 200.30
Inventories	3 468.00
	<hr/>
	7 375.69
Fixed assets	8 500.00
	<hr/>
	15 875.69
	=====

FIGURE 19a

Demo Compagny	
BALANCE SHEET	
as at June 30, 1999	
ASSETS	
Current assets	
Cash	254.27
Bank - current	2 853.74
Credit card	(400.62)
Accounts receivable	1 200.30
Inventories	3 468.00
	<hr/>
	7 375.69
Fixed assets	10 000.00
Accrued dep.	(1 500.00)
	<hr/>
	15 875.69
	=====

FIGURE 19b

1901

Figure 1 illustrates the steps of the proposed algorithm for solving a linear system. The diagrams show the matrix A and vector b being partitioned into blocks, and the resulting system of equations being solved iteratively. The steps are labeled (a) through (g).

Figure 1 illustrates the steps of the proposed algorithm for solving a linear system. The diagrams show the matrix A and vector b being partitioned into blocks, and the resulting system of equations being solved iteratively. The steps are labeled (a) through (g).

FIGURE 21

2102

document detail				
1 Bank - current				
Date	Docum	Acct	Description	Amount
30/06/99	102	2000	xyz entreprise	199.00
30/06/99	102	2010	xyz entreprise	74.25
30/06/99	102	2020	xyz entreprise	24.75
30/06/99	102	680	xyz-entreprise	20.86
Total document # 102 :				318.86

2101

2105

2104

2103

FIGURE 22

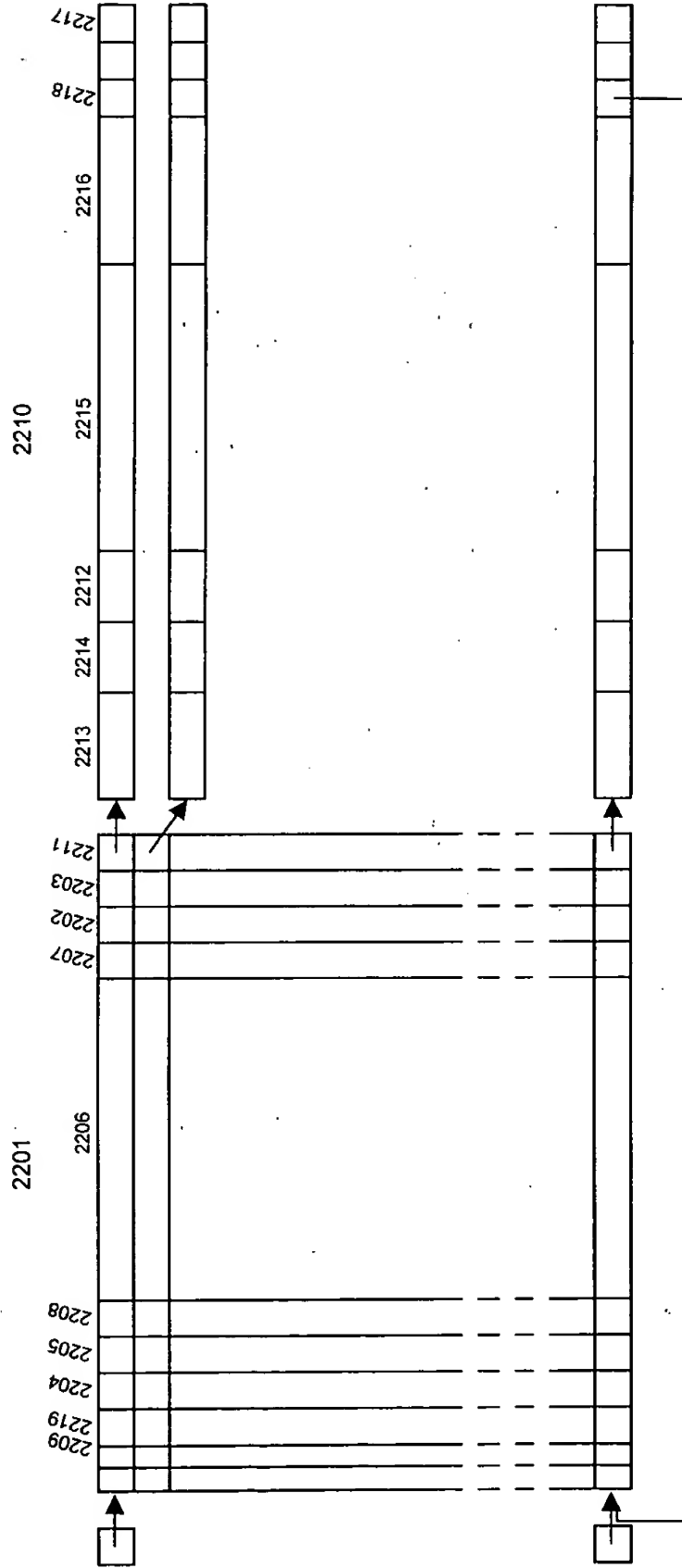


FIGURE 23

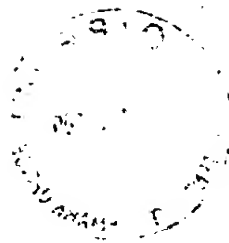
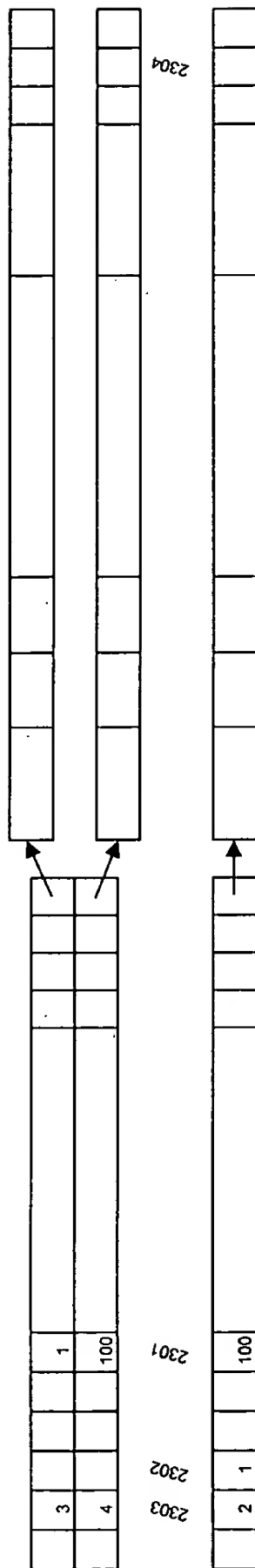


FIGURE 24

2403	2405	2406	2413	2411	2412
Date	Docum	Allocation	Dr	Cr	
01/06/99	1	5000-Salaries	7 200.00		
01/06/99	1	5020-Rent	6 000.00		
01/06/99	1	5040-Taxes and permits	1 054.20		
01/06/99	1	5050-Insurances	560.00		
01/06/99	1	5060-Electricity	875.41		
01/06/99	1	5070-Heating	554.78		
01/06/99	1	5080-Office stationery	2 035.21		
01/06/99	1	5090-Telephone	704.20		
01/06/99	1	7000-Interests - loan 1	360.00		
01/06/99	1	7900-Bank charges	132.55		
01/06/99	1	to record opening balances as at may 31, 1999			
01/06/99	1	end			
Entry balance 1 :					0.00
2402	2407	2408	2410	2409	2412
2404					

FIGURE 25

2509

1 Bank - current				30/06/99	
Date	Docum	Acct	Description	Amount	
30/06/99	102	2000	xyz entreprise	199.00	✓
30/06/99	102	2010	xyz entreprise	74.25	✓
30/06/99	102	2020	xyz entreprise	24.75	✓
30/06/99	102	680	xyz entreprise	20.86	
30/06/99	993006	0	cash deposit	1 000.00	+
30/06/99	103	5060	supplier 2	154.25	-
				2 853.74	
				165.05	
				1 000.00	
				2 018.79	
				318.86	

Book balance :

2 853.74

+ cheques o/s :

165.05

- deposit o/s :

1 000.00

Bank statement :

2 018.79

Total document # 102 : 318.86

2502

2501

2503

2505

2506

2507

2508

FIGURE 26

Demo Company BALANCE SHEET as at June 30, 1999	
ASSETS	
Current assets	
Cash	
Accounts receivable	
Inventories	
Fixed assets	
LIABILITIES	
Current liabilities	
Accounts payable	
Loan	

7000	Loan
990	Capital stock
999	Retained earnings
1000	Sales - product 1
1010	Sales - product 2
1020	Sales - product 3
2000	Purchases - product 1
2010	Purchases - product 2
2020	Purchases - product 3
2900	Changes in inventory
3000	Advertising - promotion
3010	Entertainment expenses

15 907.35

=====

833.62

FIGURE 26a

1210	Cash
1211	Accounts receivable
1212	Inventories
1213	Fixed assets

FIGURE 26b